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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA OFFICE OF THE COMMISSIONER OF EXCISE P.N. COMPLEX, GURKHABASTI, AGARTALA

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No.F.III-1(3)-EX/2020/1573-95

Dated, Agartala, the 12th May, 2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of the Section 25 of the Tripura Excise Act, 1987 (as amended upto 2018) and in partial modification of the Finance Department's Notification No.F.III-1(3)-EX/2016/2248-78 dated 31-05-2019. Maximum Retail Price (in short MRP) based Ad-valorem Excise duty is hereby imposed by fixing minimum and maximum Excise duty for each Slab determined in this process.

The rates of MRP based Ad-valorem Excise duty For Foreign Liquor is given in table below:-

Slab	MRP Range per case (in Rs.)	Abatement Factor	Multiplication factor	MRP based Ad-valorem Excise duty per case (in Rs.)
1	Upto 4,000	0.65	-	Rs.1,824/-
2	4,001 to 5,000		1.10	Rs.1,825/- to Rs.1,920/- Subject to minimum duty of Rs. 1825/- and maximum duty of Rs. 1920/- for this slab.
3	5,001 to 6,500		0.93	Rs.1,921/- to Rs.2,100/- Subject to minimum duty of Rs. 1921/- and maximum duty of Rs. 2100/- for this slab.
4	6,501 to 8,500		0.77	Rs.2,101/- to Rs.2,280/- Subject to minimum duty of Rs. 2101/- and maximum duty of Rs. 2280/- for this slab.
5	8,501 to 12,500		0.58	Rs.2,281/- to Rs.2,520/- Subject to minimum duty of Rs. 2281/- and maximum duty of Rs. 2520/- for this slab.
6	12,501 to 24,000		0.35	Rs.2,521/- to Rs.2,880/- Subject to minimum duty of Rs. 2521/- and maximum duty of Rs. 2880/- for this slab.
7	24,001 to 48,000		0.22	Rs.2,881/- to Rs.3,600/- Subject to minimum duty of Rs. 2881/- and maximum duty of Rs. 3600/- for this slab.
8	Above 48,000		-	Rs. 3,960/-

Hence, the above MRP based Ad-valorem Excise duty structure shall be effective on all Import permits of Foreign Liquor issued henceforth from the date of the publication of the Notification in the Tripura Gazette.

(Nagesh Kumar B., IAS) Commissioner of Excise Government of Tripura